



MISSISSIPPI STATE TAX COMMISSION

Individual Income Tax Division Notice 80-10-001 January 27, 2010

MILITARY SPOUSES RESIDENCY RELIEF ACT

The Military Spouses Residency Relief Act (MSRRA) provides that spouses of military personnel who move to Mississippi due to the servicemember spouse being posted for military duty can keep their former residency for tax purposes throughout the marriage. **This exemption does not apply if the spouse is already a resident of Mississippi.** The MSRRA is retroactive to January 1, 2009.

In order to be eligible for exemption under the MSRRA the following three requirements must be met by the spouse:

1. Currently resides in Mississippi;
2. Resides in Mississippi solely to live with the servicemember spouse;
3. The servicemember spouse is in the state of Mississippi in compliance with military orders.
4. The state of domicile claimed by the servicemember and spouse must be the same.

If the spouse meets the above requirements, the spouse is entitled to a refund of any Mississippi taxes already paid through withholding and estimated payments in 2009. The spouse should then pay tax to the state of domicile for 2009 assuming that state has an income tax.

After 2009, eligible spouses should claim an exemption from Mississippi income tax withholding on a revised Form 89-350 to be filed with their employers.

Please note the MSRRA exemption only applies to the spouse of the servicemember. The servicemember is still subject to Mississippi income tax on non-military income.

Listed below are documents that will help support that the spouse was domiciled in another state:

- Spouse's military ID card (says "spouse" or "former spouse" and contains an expiration date)
- Servicemember LES
- Servicemember W-2
- Spouse Voting Registration
- DD 2058 Declaration of Servicemember's "Permanent State of Residency"
- Marriage License
- Divorce Decree
- Children's Birth Record

In order to file a return under the MSRRA in Mississippi, please follow these instructions:

1. Must file a **joint** Non-Resident Individual Income Tax Return Form 80-205.
2. Returns must be paper filed - No efile returns.
3. Provide a Military Spouse ID Card.
4. Provide a copy of the Service Member's Driver's License.
5. Provide a copy of the Federal Form DD-2058.

The documents listed above must be submitted with the Non-Resident return.

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